

Department of the Treasury -- Internal Revenue Service

**Notice of Encumbrances Against or Interests in
Property Offered for Sale**


NOTE: The Internal Revenue Service does not warrant the correctness or completeness of the information listed and provides it solely to help the prospective bidder determine the value of the interest being sold. Bidders should, therefore, verify for themselves the validity, priority, and amount of the encumbrances against the property offered for sale. Each party listed below was mailed a notice of sale on or before May 21, 2008.

As of this date, the following are the encumbrances against or interests in the property (as described in the Notice of Public Auction or Notice of Sealed Bid Sale) that was seized for nonpayment of Internal Revenue taxes due from:

TAXPAYER "D"

Some of these encumbrances or interests may be superior to the lien of the United States.

Type of Encumbrance or Interest	Amount of Encumbrance or Interest	Date of Instrument Creating Encumbrance or Interest	Date and Place Recorded	Name and Address of Party Holding Encumbrance or Interest	Date of Information
Notice of Federal Tax Lien Serial Number 375541707	\$6,564.05	05/16/2005, & 12/11/2006	07/11/2007 County Clerk, Chemung County 210 Lake St. Elmira, NY 14901	Internal Revenue Service 49 Court St. Binghamton, NY 13901	05/09/2008
Tax Warrant	\$193.59	06/18/2007	06/18/2007 County Clerk, Chemung County 210 Lake St. Elmira, NY 14901	New York State Taxation and Finance P.O. Box 5149 Albany, NY 12207	12/11/2007
Judgment	\$3,013.92	11/20/2007	11/20/2007 County Clerk, Chemung County 210 Lake St. Elmira, NY 14902	Citibank/Home Depot 28405 Van Dyke Warren, MI 48093	12/11/2007

Name	R.P. Sweeney	Signature  <small>Digitally signed by R.P. Sweeney DN: cn=R.P. Sweeney, o=Internal Revenue Service, ou=Property Appraisal and Liquidation Specialist, email, c=US</small>	Date
Title	Property Appraisal and Liquidation Specialist		May 21, 2008